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PATENT  
Customer No. 22,852  
Attorney Docket No. 09812.0405

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	)	
	)	
Haruo TOGASHI	)	Group Art Unit: 2112
	)	
Application No.: 10/822,488	)	Examiner: Plante, Jonathan R.
	)	
Filed: April 12, 2004	)	Confirmation No.: 3033
	)	
For: PICTURE ENCODER AND	)	
PICTURE ENCODING METHOD	)	
(As Amended)	)	

**Mail Stop Amendment**  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**RESPONSE TO OFFICE ACTION**

In response to the Office Action mailed December 11, 2006, the period for response to which extends through March 11, 2007, please amend the above-identified application as follows:

**Amendments to the Specification** are reflected in this paper on page 2.

**Amendments to the Claims** are reflected in the listing of claims in this paper beginning on page 3.

**Amendments to the Drawings** are included in the attached replacement drawing sheets. The amendments are discussed in this paper.

**Remarks** follow the Amendment sections of this paper.

**Attachments** to this amendment include:

A Substitute Specification with markings showing all the changes and a clean version of the Substitute Specification.

Replacement Sheets 1/4 through 4/4 including Figures 1, 6, 7 and 13.

Annotated Sheets 1/4 through 4/4 showing changes to Figures 1, 6, 7 and 13.